EUNICE GRAVITY DRAINAGE DISTRICT NO. 9 COMPILED FINANCIAL STATEMENTS

December 31, 2014

TABLE OF CONTENTS

ACCOUNTANT'S COMPILATION REPORT	1-2
FINANCIAL STATEMENTS	
Governmental Fund: Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balance	3 4
SUPPLEMENTAL INFORMATION	
Schedule of Per Diem Paid to Board Members	5
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	6

VIGE, TUJAGUE 🥯 NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2™ STREET P. O. BOX 1006 EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A. FRANK G. TUJAGUE, C.P.A. DOMINIQUE M. NOEL, C.P.A. TELEPHONE: 337-457-9324 FAX: 337-457-8743

Accountant's Compilation Report

Board of Commissioners Eunice Gravity Drainage District No. 9 Eunice, Louisiana

We have compiled the accompanying financial statements of the governmental activities of Eunice Gravity Drainage District No. 9, State of Louisiana, as of and for the year ended December 31, 2014, which collectively comprise the Drainage District's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of Eunice Gravity Drainage District No. 9, State of Louisiana, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Eunice Gravity Drainage District No. 9, State of Louisiana, did not adopt the provisions of Governmental Standards Board Statement No. 34 for the year ended December 31, 2014. The effects of this departure from generally accepted accounting principles has not been determined.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Drainage District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The Schedule of Compensation, Benefits, and Other Payments to Agency Head and the Schedule of Per Diem Paid to Board Members on pages 5 and 6, are not a required part of the basic financial statements but are supplementary information required by the Louisiana Governmental Audit Guide. Such information has been compiled by us without audit or review and accordingly, we do not express an opinion or provide any assurance on it.

We are not independent with respect to Eunice Gravity Drainage District No. 9.

Vige, Tujague & Noel, CPA's

Vige, Dujague & Moet

Eunice, Louisiana May 20, 2015

FINANCIAL STATEMENTS

. चार्याच्याचे द्वारा सामित्रमा दिस्सा १५५५ द्वार १ व.स. १५५५ व.स. १५५

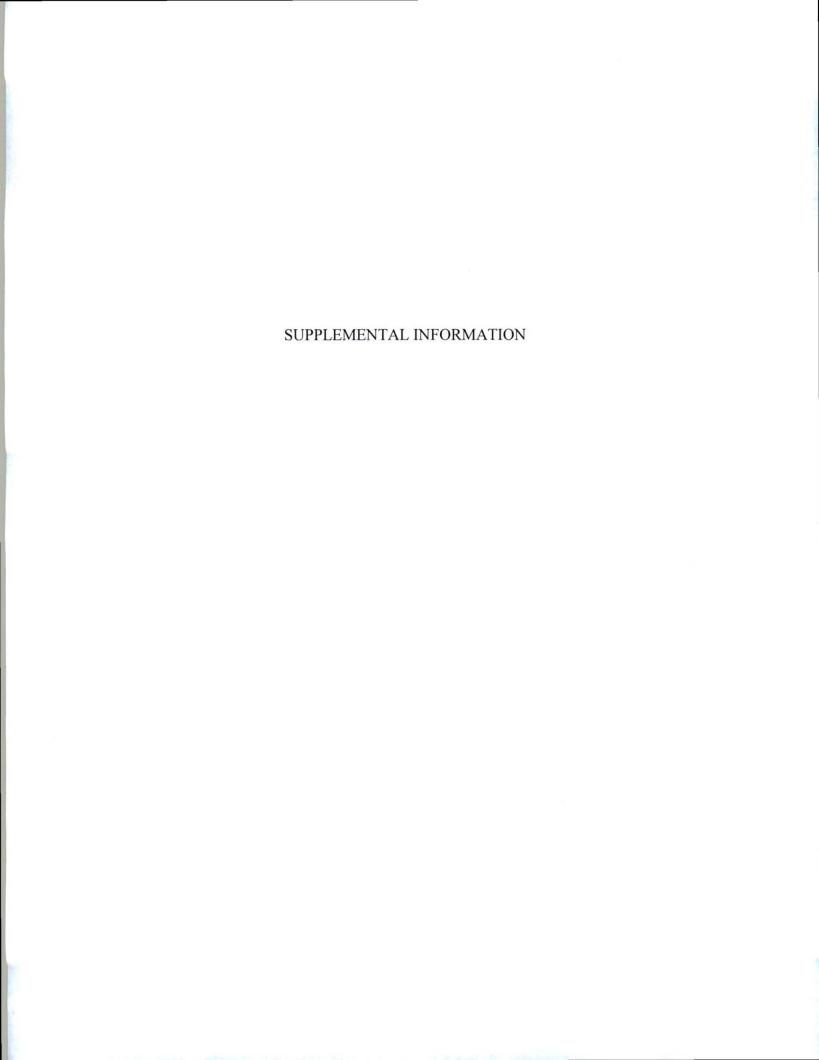
BALANCE SHEET GOVERNMENTAL FUND December 31, 2014

ASSETS

Cash and cash equivalents	\$ 528,518
Total assets	\$ 528,518
LIABILITIES AND FUND BALANCE	
Liabilities: Accounts payable Total liabilities	\$ 107 107
Fund balance: Unassigned	528,411
Total liabilities and fund balance	\$ 528,518

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUND December 31, 2014

Revenues:		
Ad valorem taxes		
Interest earned		
Total revenues	59,095	
Expenditures:		
Current:		
Public works:		
Drainage contract work	16,270	
Salaries	2,300	
Payroll taxes	176	
Election expense	521	
Legal and professional fees		
Total expenditures	21,117	
Deficiency of revenues over expenditures		
Fund balance, beginning		
Fund balance, ending	\$ 528,411	



SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS For the Year Ended December 31, 2014

	\$ 2,300
Daniel H. Koch	 600
Brad Cart	200
Blane Frey	500
James Weldon Duplechin	500
Hubert Belleau	\$ 500

This schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of No. 54 of the 1979 Session of the Louisiana Legislature.

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD For the Year Ended December 31, 2014

Agency Head Name: James Weldon Duplechin, President

Service Period: 12 months

Purpose Amount
Board Per Diem \$ 500